

UNIFIED SCHOOL DISTRICT NO. 454
Burlingame, Kansas
REGULATORY BASIS FINANCIAL STATEMENTS
For the year ended June 30, 2020
And
INDEPENDENT AUDITOR'S REPORT
ON FINANCIAL STATEMENTS

...*KL*...

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UNIFIED SCHOOL DISTRICT NO. 454

Burlingame, Kansas

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Karlin & Long, LLC
Certified Public Accountants

Board of Education
Unified School District No. 454
Burlingame, Kansas

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the Unified School District No. 454, Burlingame, Kansas as of and for the year ended June 30, 2020, and the related notes to the financial statements.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

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We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by the Unified School District No. 454, Burlingame, Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Unified School District No. 454, Burlingame, Kansas as of June 30, 2020 or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Unified School District No. 454, Burlingame, Kansas as of June 30, 2020, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the 2020 fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of receipts and expenditures – nonbudgeted funds, schedule of regulatory basis receipts and expenditures – agency funds and schedule of receipts, expenditures and unencumbered cash – district activity funds (Schedules 1, 2, 3, 4 and 5 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Karlin & Long, LLC

Karlin & Long, LLC
Certified Public Accountants

Lenexa, KS
October 30, 2020

USD #454 BURLINGAME, KANSAS

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2020

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
General Funds							
General	\$ 0	\$ 0	\$ 2,610,196	\$ 2,610,196	\$ 0	\$ 41,695	\$ 41,695
Supplemental General	6,937	0	836,816	798,870	44,883	30,924	75,807
Special Purpose Funds							
Career and Postsecondary Educatic	0	0	78,268	78,268	0	0	0
Special Education	316,614	0	608,799	610,397	315,016	315,016	315,016
Driver Education	36,184	0	10,890	15,377	31,697	31,697	31,697
Food Service	58,822	0	207,002	208,523	57,301	5,439	62,740
Capital Outlay	939,491	0	171,757	207,535	903,713	177,306	1,081,019
Professional Development	6,871	0	10,388	4,781	12,478	0	12,478
Parent Education	0	0	6,400	6,400	0	0	0
Gifts and Grants	268	0	28,477	28,745	0	0	0
KPERS Special Contribution	0	0	243,198	243,198	0	0	0
At Risk (K-12)	0	0	259,963	259,963	0	0	0
At Risk (4 year old)	0	0	13,308	13,308	0	0	0
Bilingual Education	239	0	241	480	0	0	0
Virtual Education	0	0	6,100	6,100	0	0	0
Recreation Commission	0	0	34,463	31,200	3,263	3,263	3,263
District Activity Funds	16,728	0	120,408	121,590	15,546	15,546	15,546
CARES Act	0	0	27,849	27,849	0	0	0
Textbook Rental Fund	14,824	0	8,485	0	23,309	23,309	23,309
Contingency Reserve Fund	215,937	0	0	0	215,937	215,937	215,937
Title IV-A	0	0	11,729	11,729	0	0	0
Title I	0	0	46,565	46,565	0	371	371
Title IIA	0	0	10,307	10,307	0	0	0
Bond and Interest Funds							
Bond and Interest	51,058	0	2,837	0	53,895	53,895	53,895
Total Reporting Entity	\$ 1,663,973	\$ 0	\$ 5,354,446	\$ 5,341,381	\$ 1,677,038	\$ 255,735	\$ 1,932,773

Composition of Cash

Checking Accounts	\$ 493,505
Petty Cash	1,000
Certificates of Deposit	1,519,005
Total Cash	2,013,510
Agency Funds per Statement 4	80,737
Total Reporting Entity	\$ 1,932,773

The notes to the financial statements are an integral part of this statement.

BURLINGAME UNIFIED SCHOOL DISTRICT NO. 454
Burlingame, Kansas

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

USD No.454 is a municipal corporation governed by an elected seven member board. The district as an entity has been defined to include, on a combined basis, (a) USD No.454 (b) organizations for which USD No. 454 is financially accountable, and (c) other organizations for which the nature and significance of their relationship with USD No.454 are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. This financial statement presents USD No. 454, but not its related entities. The related entity should be included in the USD's reporting entity because it was created to benefit the USD and/or its constituents.

Recreation Commission – USD No. 454 Recreation Commission oversees recreation activities. The recreation commission operates as a separate governing body but the USD levies the taxes for the recreation commission and the recreation commission has only the powers granted by statute, K.S.A. 12-1928. The recreation commission cannot purchase real property but can acquire real property by gift.

Fund Descriptions

In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The following types of funds comprise the financial activities of the District for the year 2020:

Governmental Funds

General Fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Funds – Used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long term debt) that are intended for specified purposes

Bond and Interest Fund – To account for the accumulation of resources for, and the payment of, interest and principal on general long-term debt.

BURLINGAME UNIFIED SCHOOL DISTRICT NO. 454
Burlingame, Kansas

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – Summary of Significant Accounting Policies (Continued)

Fiduciary Funds

Agency Funds – Funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, activity accounts, etc.).

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The municipality has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

Reimbursed Expenses

Expenditures in the amount of \$ 3,038 are classified as reimbursed expenses in the General Fund. The purpose of these expenditures is payment for goods and services in which fees are collected and such expenditures are exempt from the budget law under K.S.A. 79-2934.

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements meet the following criteria: 1) the related disbursement was made in the current year on behalf of the payee, 2) the item paid for was directly identifiable as having been used by or provided to the payee, and 3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

BURLINGAME UNIFIED SCHOOL DISTRICT NO. 454
Burlingame, Kansas

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – Summary of Significant Accounting Policies (Continued)

Budgetary Information

Kansas Statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There was a budget amendment to the At Risk (4 yr old) Fund this fiscal year.

The statutes permit transferring budgeted amounts between accounts within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances with disbursements being adjusted for the prior year's accounts payable and encumbrances. Encumbrances are commitments by the district for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

BURLINGAME UNIFIED SCHOOL DISTRICT NO. 454
Burlingame, Kansas

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – Summary of Significant Accounting Policies (Continued)

Budgetary Information (continued)

A legal operating budget is not required for capital projects funds and trust funds and the following special purpose funds:

Title IIA Fund	Contingency Reserve Fund
District Activity Funds	Title I Fund
Textbook Rental Fund	CARES Act

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

Inventories and Prepaid Expenses

Inventories and prepaid expenses which benefit future periods are recorded as expenditures.

Use of Estimates

The process of preparing financial statements requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues and expenses. Such estimates relate primarily to unsettled transactions and events as of the date of the financial statements. Accordingly, upon settlement, actual results may differ from estimated amounts.

NOTE 2 – Deposits and Investments

Deposits

K.S.A. 9-1401 establishes the depositories which may be used by the district. The statute requires banks eligible to hold the district's funds have a main or branch bank in the county in which the district is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The district has no other policies that would further limit interest rate risk.

BURLINGAME UNIFIED SCHOOL DISTRICT NO. 454
Burlingame, Kansas

NOTES TO FINANCIAL STATEMENTS

NOTE 2 – Deposits and Investments (continued)

Deposits (continued)

K.S.A. 12-1675 limits the district's investments of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The district has no investment policy that would further limit its investment choices. The district had no investments during 2019-2020.

Concentration of Credit Risk

State statutes place no limit on the amount the district may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and K.S.A. 9-1405.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the district's deposits may not be returned to it. State statutes require the district's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2020.

At June 30, 2020, the government's carrying amount of deposits was \$2,013,510 and the bank balance was \$ 2,210,862. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$ 250,000 was covered by federal depository insurance and the balance was collateralized with securities held by the pledging financial institutions' agents in the district's name.

Custodial Credit Risk – Investments

For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

BURLINGAME UNIFIED SCHOOL DISTRICT NO. 454
Burlingame, Kansas

NOTES TO FINANCIAL STATEMENTS

NOTE 3 – Defined Benefit Pension Plan

Plan Description – USD 454 participates in the Kansas Public Employees Retirement System (KPERS), a cost sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 S. Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions – K.S.A 74-4919 and K.S.A. 74-49,210 establish the KPERS member employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2, or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009 and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contributions rate of 6% of covered salary for KPERS 1, KPERS 2, and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined based on results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 14.59% and 13.21% respectively, for the fiscal year ended June 30, 2019. The actuarially determined employer contribution rate and the statutory contribution rate was 16.15% and 14.41% for the fiscal year ended June 30, 2020.

Per 2017 Senate Substitute for House Bill 2052, Section 37(a), a state general fund employer contributions to KPERS were decreased by \$64.13 million for the fiscal year ended June 30, 2017. Section 43(17) of the bill stipulated that repayments of the reduced contributions are to be amortized over twenty years at the level dollar amount commencing in fiscal year 2018. The level dollar amount was computed to be \$6.4 million dollars per year. The first year payment of \$6.4 million was received in July of 2017 and appropriations for fiscal year 2018 were made for the State/School group at the statutory contribution rate of 12.01% for that year.

BURLINGAME UNIFIED SCHOOL DISTRICT NO. 454
Burlingame, Kansas

NOTES TO FINANCIAL STATEMENTS

NOTE 3 – Defined Benefit Pension Plan (continued)

Per 2017 Senate Substitute for House Bill 2002, Section 51(a), state general fund employer contributions to KPERS were decreased by \$194.0 million for the fiscal year ended June 30, 2019. Section 56(19) of the bill also stipulates that repayments of the reduced contributions are to be amortized over twenty years at the level dollar amount commencing in fiscal year 2020. The level dollar amount was computed to be \$19.4 million per year.

2018 House Substitute for Senate Bill 109 provided for additional funding for KPERS School group. A payment of \$ 56 million was paid in fiscal year 2018. This bill also authorized a payment of \$ 82 million in fiscal year 2019.

2019 Senate Bill 9 authorized a payment of \$ 115 million for the KPERS School group.

The State of Kansas is required to contribute the statutory required employer's share except for the retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$243,198 for the year ended June 30, 2020.

Net Pension Liability At June 30, 2020 the District's proportionate share of collective net pension liability reported by KPERS was \$2,217,521. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2019. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publically available on the website www.kpers.org or can be obtained as described above.

BURLINGAME UNIFIED SCHOOL DISTRICT NO. 454
Burlingame, Kansas

NOTES TO FINANCIAL STATEMENTS

NOTE 4 – Risk Management

The District is exposed to various risks of loss related to limited torts; theft of, damage to and destruction of assets; errors and omissions and natural disasters for which the county carries commercial insurance. There have been no significant reductions in coverage from prior years and settlements have not exceeded coverage in the past three years.

NOTE 5 – Stewardship, Compliance and Accountability

We noted no violations of Kansas Statutes for the period under audit.

NOTE 6 – Compensated Absences

Two weeks' vacation is provided to all twelve month employees except the Superintendent who receives four weeks per year and the Board Clerk and Accounts Payable Clerk who receive three weeks per year. Employees receiving vacation time are encouraged to use it timely.

Full time employees receive one day sick leave for each month worked plus one additional day per year. Sick leave can be accumulated up to six times the employee annual rate. Upon retirement, certified employees with ten years or more service with the District will be paid \$ 35.00 per day up to sixty days for accumulated sick leave. This liability has not been recorded.

NOTE 7 – Other Post Employment Benefits

As provided by K.S.A. 12-5040, the local government allows retirees to participate in the group health insurance plan. While each retiree will still receive a portion paid by the district towards their premium therefore they will pay the difference in amounts, conceptually, the local government is subsidizing the retirees because each participant is charged a level of premium until the age of 65. However, the cost of this subsidy has not been quantified in these statements.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the government under this program.

BURLINGAME UNIFIED SCHOOL DISTRICT NO. 454
Burlingame, Kansas

NOTES TO FINANCIAL STATEMENTS

NOTE 8 – Interfund Transactions

Operating transfers were as follows:

General Fund	At Risk (4 year old)	K.S.A. 72-6478	\$ 13,308
General Fund	At Risk (K-12)	K.S.A. 72-6478	191,963
General Fund	Virtual Education Fund	K.S.A. 72-6478	6,100
General Fund	Parent Education Fund	K.S.A. 72-6478	6,400
General Fund	Special Education Fund	K.S.A. 72-6478	431,951
General Fund	Professional Dev. Fund	K.S.A. 72-6478	10,000
General Fund	Textbook Fund	K.S.A. 72-6478	8,485
Supplemental General Fund	Bilingual Fund	K.S.A. 72-6478	241
Supplemental General Fund	Special Education Fund	K.S.A. 72-6478	176,848
Supplemental General Fund	Career and Postsecondary	K.S.A. 72-6478	70,824
Supplemental General Fund	At Risk (K-12)	K.S.A. 72-6478	68,000
Supplemental General Fund	Food Service Fund	K.S.A. 72-6478	55,000

NOTE 9 – Contingency

The District receives federal and state grants for specific purposes that are subject to review and audit by federal and state agencies. Such audits could result in a request for reimbursement by federal and state agencies for expenditures disallowed under the terms and conditions of the appropriate agency. In the opinion of the District's management, such disallowances, if any, will not be significant to the District's financial statements.

NOTE 10 – Subsequent Events

Subsequent events for management's review have been evaluated through the date of the audit report. The date in the prior sentence is the date the financial statements were available to be issued.

BURLINGAME UNIFIED SCHOOL DISTRICT NO. 454
Burlingame, Kansas

NOTES TO FINANCIAL STATEMENTS

NOTE 11 – In Substance Receipt in Transit

The District received \$ 141,802 subsequent to June 30, 2020 and as required by K.S.A 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2020.

**Unified School District No. 454
Burlingame, Kansas**

**Regulatory-Required
Supplementary Information**

For the year ended June 30, 2020

USD #454 BURLINGAME, KANSAS

Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2020

Funds	Certified Budget	Adjustments to Comply with Legal Max	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Funds						
General	\$ 2,641,122	\$ (33,964)	\$ 3,038	\$ 2,610,196	\$ 2,610,196	\$ 0
Supplemental General	816,780	(17,910)	0	798,870	798,870	0
Special Purpose Funds						
Career and Postsecondary Educat	78,754	0	0	78,754	78,268	(486)
Special Education	726,250	0	0	726,250	610,397	(115,853)
Driver Training	43,760	0	0	43,760	15,377	(28,383)
Food Service	233,000	0	0	233,000	208,523	(24,477)
Capital Outlay	856,500	0	0	856,500	207,535	(648,965)
Professional Development	7,160	0	0	7,160	4,781	(2,379)
Parent Education	7,000	0	0	7,000	6,400	(600)
Gifts and Grants	48,368	0	0	48,368	28,745	(19,623)
KPERS Special Contribution	300,308	0	0	300,308	243,198	(57,110)
At-Risk Fund (K-12)	260,000	0	0	260,000	259,963	(37)
At-Risk Fund (4year old)	13,308	0	0	13,308	13,308	0
Bilingual Education	1,239	0	0	1,239	480	(759)
Virtual Education	7,409	0	0	7,409	6,100	(1,309)
Recreation Commission	31,200	0	0	31,200	31,200	0
Bond and Interest Funds						
Bond and Interest	0	0	0	0	0	0

USD #454 BURLINGAME, KS

GENERAL FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2020

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants			0
State aid/grants	2,607,158	2,668,122	(60,964)
Charges for services			0
Interest income			0
Miscellaneous revenues	3,038		3,038
Operating transfers			0
	<u>2,610,196</u>	<u>2,668,122</u>	<u>(57,926)</u>
EXPENDITURES			
Instruction	1,047,593	1,099,788	(52,195)
Student support services	37,144	39,450	(2,306)
Instruction support staff	8,848	15,000	(6,152)
General administration	192,618	196,150	(3,532)
School administration	236,974	237,350	(376)
Operations and maintenance	248,274	247,100	1,174
Student transportation services	108,600	108,800	(200)
Central support services	61,938	61,075	863
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers	668,207	636,409	31,798
Adjustment to comply with legal max		(33,964)	33,964
Adjustment for qualifying budget credits		3,038	(3,038)
	<u>2,610,196</u>	<u>\$ 2,610,196</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Prior Year Cancelled Encumbrances	0		
Unencumbered Cash, Ending	<u>\$ 0</u>		

USD #454 BURLINGAME, KS

SUPPLEMENTAL GENERAL FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2020

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 264,880	\$ 287,772	\$ (22,892)
Delinquent tax	10,301	4,415	5,886
Motor vehicle tax	37,868	39,070	(1,202)
RV tax	1,095	1,252	(157)
Commercial vehicle tax	1,090	593	497
Federal grants			0
State aid/grants	521,582	533,276	(11,694)
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers			0
Total Cash Receipts	<u>836,816</u>	<u>866,378</u>	<u>(29,562)</u>
EXPENDITURES			
Instruction	190,671	181,980	8,691
Student support services	12,313	16,000	(3,687)
Instruction support staff	18,564	1,500	17,064
General administration			0
School administration	22		22
Operations and maintenance	206,387	199,300	7,087
Student transportation services			0
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers	370,913	418,000	(47,087)
Adjustment to comply with legal max		(17,910)	17,910
Adjustment for qualifying budget credits			0
Total Expenditures	<u>798,870</u>	<u>\$ 798,870</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	37,946		
Unencumbered Cash, Beginning	6,937		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 44,883</u>		

USD #454 BURLINGAME, KS

CAREER AND POSTSECONDARY EDUCATION FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2020

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants			0
State aid/grants	7,444	3,754	3,690
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers	<u>70,824</u>	<u>75,000</u>	<u>(4,176)</u>
Total Cash Receipts	<u>78,268</u>	<u>78,754</u>	<u>(486)</u>
EXPENDITURES			
Instruction	63,300	64,154	(854)
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services	14,968	14,600	368
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>78,268</u>	<u>\$ 78,754</u>	<u>\$ (486)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		

USD #454 BURLINGAME, KS

SPECIAL EDUCATION FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2020

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants			0
State aid/grants			0
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers	<u>608,799</u>	<u>266,500</u>	<u>342,299</u>
Total Cash Receipts	<u>608,799</u>	<u>266,500</u>	<u>342,299</u>
EXPENDITURES			
Instruction	597,848	660,000	(62,152)
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services	12,549	66,250	(53,701)
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>610,397</u>	<u>\$ 726,250</u>	<u>\$ (115,853)</u>
Receipts Over (Under) Expenditures	(1,598)		
Unencumbered Cash, Beginning	316,614		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 315,016</u>		

USD #454 BURLINGAME, KS

DRIVER TRAINING FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2020

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants			0
State aid/grants	5,590	6,500	(910)
Charges for services	5,300	7,200	(1,900)
Interest income			0
Miscellaneous revenues			0
Operating transfers			0
Total Cash Receipts	<u>10,890</u>	<u>13,700</u>	<u>(2,810)</u>
EXPENDITURES			
Instruction	4,942	10,260	(5,318)
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance	10,435	33,500	(23,065)
Student transportation services			0
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>15,377</u>	<u>\$ 43,760</u>	<u>\$ (28,383)</u>
Receipts Over (Under) Expenditures	(4,487)		
Unencumbered Cash, Beginning	36,184		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 31,697</u>		

USD #454 BURLINGAME, KS

FOOD SERVICE FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2020

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants	88,947	90,014	(1,067)
State aid/grants	1,768	1,402	366
Charges for services	61,287	65,160	(3,873)
Interest income			0
Miscellaneous revenues			0
Operating transfers	<u>55,000</u>	<u>51,000</u>	<u>4,000</u>
Total Cash Receipts	<u>207,002</u>	<u>207,576</u>	<u>(574)</u>
EXPENDITURES			
Instruction			0
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance	4,071	20,000	(15,929)
Student transportation services			0
Central support services			0
Other support services			0
Food service operations	204,452	213,000	(8,548)
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>208,523</u>	<u>\$ 233,000</u>	<u>\$ (24,477)</u>
Receipts Over (Under) Expenditures	(1,521)		
Unencumbered Cash, Beginning	58,822		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 57,301</u>		

USD #454 BURLINGAME, KS

CAPITAL OUTLAY FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2020

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 66,546	\$ 61,047	\$ 5,499
Delinquent tax	1,732	2,143	(411)
Motor vehicle tax	9,878	10,494	(616)
RV tax	294	336	(42)
Commercial vehicle tax	415	159	256
Federal grants			0
State aid/grants	34,195	34,239	(44)
Charges for services			0
Interest income	24,879	33,000	(8,121)
Miscellaneous revenues	33,818	20,000	13,818
Operating transfers		1,000	(1,000)
Total Cash Receipts	<u>171,757</u>	<u>162,418</u>	<u>9,339</u>
EXPENDITURES			
Instruction		140,000	(140,000)
Student support services		20,000	(20,000)
Instruction support staff		20,000	(20,000)
General administration		20,000	(20,000)
School administration		20,000	(20,000)
Operations and maintenance	30,229	251,500	(221,271)
Student transportation services	177,306	150,000	27,306
Central support services		20,000	(20,000)
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services		215,000	(215,000)
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>207,535</u>	<u>\$ 856,500</u>	<u>\$ (648,965)</u>
Receipts Over (Under) Expenditures	(35,778)		
Unencumbered Cash, Beginning	939,491		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 903,713</u>		

USD #454 BURLINGAME, KS

PROFESSIONAL DEVELOPMENT FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2020

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants			0
State aid/grants	388	500	(112)
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers	10,000	1,000	9,000
Total Cash Receipts	10,388	1,500	8,888
EXPENDITURES			
Instruction			0
Student support services			0
Instruction support staff	4,781	7,160	(2,379)
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services			0
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	4,781	\$ 7,160	\$ (2,379)
Receipts Over (Under) Expenditures	5,607		
Unencumbered Cash, Beginning	6,871		
Prior Year Cancelled Encumbrances	0		
Unencumbered Cash, Ending	\$ 12,478		

USD #454 BURLINGAME, KS

PARENT EDUCATION FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2020

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants			0
State aid/grants			0
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers	<u>6,400</u>	<u>7,000</u>	<u>(600)</u>
Total Cash Receipts	<u>6,400</u>	<u>7,000</u>	<u>(600)</u>
EXPENDITURES			
Instruction			0
Student support services	6,400	7,000	(600)
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services			0
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>6,400</u>	<u>\$ 7,000</u>	<u>\$ (600)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		

USD #454 BURLINGAME, KS

GIFTS AND GRANTS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2020

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants			0
State aid/grants	5,000	8,000	(3,000)
Charges for services			0
Interest income			0
Miscellaneous revenues	23,477	40,100	(16,623)
Operating transfers			0
	<u>28,477</u>	<u>48,100</u>	<u>(19,623)</u>
Total Cash Receipts			
EXPENDITURES			
Instruction	22,418	26,618	(4,200)
Student support services		9,000	(9,000)
Instruction support staff			0
General administration		3,000	(3,000)
School administration			0
Operations and maintenance	4,119	9,000	(4,881)
Student transportation services	1,887	750	1,137
Central support services			0
Other support services			0
Food service operations	321		321
Community Service operations			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
	<u>28,745</u>	<u>\$ 48,368</u>	<u>\$ (19,623)</u>
Total Expenditures			
Receipts Over (Under) Expenditures	(268)		
Unencumbered Cash, Beginning	268		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	\$ <u>0</u>		

USD #454 BURLINGAME, KS

KPERS SPECIAL RETIREMENT CONTRIBUTION FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2020

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants			0
State aid/grants	243,198	300,308	(57,110)
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers			0
Total Cash Receipts	<u>243,198</u>	<u>300,308</u>	<u>(57,110)</u>
EXPENDITURES			
Instruction	164,280	195,000	(30,720)
Student support services	4,265	5,100	(835)
Instruction support staff	1,824	1,500	324
General administration	4,856	13,700	(8,844)
School administration	29,137	35,000	(5,863)
Operations and maintenance	17,567	24,000	(6,433)
Student transportation services	1,824	1,800	24
Central support services	8,497	10,900	(2,403)
Other support services			0
Food service operations	10,948	13,308	(2,360)
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>243,198</u>	<u>\$ 300,308</u>	<u>\$ (57,110)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		

USD #454 BURLINGAME, KS

AT RISK FUND (K-12)

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2020

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants			0
State aid/grants			0
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers	<u>259,963</u>	<u>260,000</u>	<u>(37)</u>
Total Cash Receipts	<u>259,963</u>	<u>260,000</u>	<u>(37)</u>
EXPENDITURES			
Instruction	259,963	260,000	(37)
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services			0
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>259,963</u>	<u>\$ 260,000</u>	<u>\$ (37)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		

USD #454 BURLINGAME, KS

AT RISK FUND (4 Year Old)
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2020

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Federal grants			0
State aid/grants			0
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers	<u>13,308</u>	<u>10,000</u>	<u>3,308</u>
Total Cash Receipts	<u>13,308</u>	<u>10,000</u>	<u>3,308</u>
EXPENDITURES			
Instruction	13,308	13,308	0
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services			0
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>13,308</u>	<u>\$ 13,308</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		

USD #454 BURLINGAME, KS

BILINGUAL EDUCATION FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2020

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Federal grants			0
State aid/grants			0
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers	<u>241</u>	<u>1,000</u>	<u>(759)</u>
Total Cash Receipts	<u>241</u>	<u>1,000</u>	<u>(759)</u>
EXPENDITURES			
Instruction	480	1,239	(759)
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services			0
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>480</u>	<u>\$ 1,239</u>	<u>\$ (759)</u>
Receipts Over (Under) Expenditures	(239)		
Unencumbered Cash, Beginning	239		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		

USD #454 BURLINGAME, KS

VIRTUAL EDUCATION FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2020

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Commercial vehicle tax			0
Federal grants			0
State aid/grants			0
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers	<u>6,100</u>	<u>7,409</u>	<u>(1,309)</u>
Total Cash Receipts	<u>6,100</u>	<u>7,409</u>	<u>(1,309)</u>
EXPENDITURES			
Instruction	6,100	7,409	(1,309)
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services			0
Central support services			0
Other support services			0
Food service operations			0
Community service operations			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>6,100</u>	<u>\$ 7,409</u>	<u>\$ (1,309)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		

USD #454 BURLINGAME, KS

BOND AND INTEREST FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2020

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 650	\$	\$ 650
Delinquent tax	2,107		2,107
Motor vehicle tax	80		80
RV tax			0
Commercial Vehicle tax			0
Federal grants			0
State aid/grants			0
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers			0
	<u>2,837</u>	<u>0</u>	<u>2,837</u>
EXPENDITURES			
Instruction			0
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services			0
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	2,837		
Unencumbered Cash, Beginning	51,058		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 53,895</u>		

USD #454 BURLINGAME, KS

RECREATION COMMISSION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2020

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 29,377	\$ 26,618	\$ 2,759
Delinquent tax	1,086	536	550
Motor vehicle tax	3,769	3,912	(143)
RV tax	110	126	(16)
Commercial vehicle tax	121	59	62
Federal grants			0
State aid/grants			0
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers			0
	<u>34,463</u>	<u>31,251</u>	<u>3,212</u>
EXPENDITURES			
Instruction			0
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services			0
Central support services			0
Other support services			0
Food service operations			0
Community service operations	31,200	31,200	0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
	<u>31,200</u>	<u>\$ 31,200</u>	<u>\$ 0</u>
Total Expenditures			
	<u>31,200</u>	<u>\$ 31,200</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	3,263		
Unencumbered Cash, Beginning	0		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 3,263</u>		

USD #454 BURLINGAME, KS
 ANY NONBUDGETED FUNDS
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2020

	<u>CARES Act</u>	<u>Textbook</u>	<u>Contingency Reserve</u>
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$
Delinquent tax			
Motor vehicle tax			
RV tax			
Mineral production tax			
Federal grants	27,849		
State aid/grants			
Charges for services			
Interest income			
Miscellaneous revenues			
Operating transfers		8,485	
Total Cash Receipts	<u>27,849</u>	<u>8,485</u>	<u>0</u>
EXPENDITURES			
Instruction	27,849		
Student support services			
Instruction support staff			
General administration			
School administration			
Operations and maintenance			
Student transportation services			
Central support services			
Other support services			
Food service operations			
Student activities			
Facility acquisition and construction services			
Debt service			
Operating transfers			
Adjustment for qualifying budget credits			
Total Expenditures	<u>27,849</u>	<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures	0	8,485	0
Unencumbered Cash, Beginning	0	14,824	215,937
Prior Year Cancelled Encumbrances			0
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 23,309</u>	<u>\$ 215,937</u>

USD #454 BURLINGAME, KS
 ANY NONBUDGETED FUNDS
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2020

	<u>Title IV-A</u>	<u>Title I</u>	<u>Title IIA</u>
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$
Delinquent tax			
Motor vehicle tax			
RV tax			
Mineral production tax			
Federal grants	11,729	46,565	10,307
State aid/grants			
Charges for services			
Interest income			
Miscellaneous revenues			
Operating transfers			
	<u>11,729</u>	<u>46,565</u>	<u>10,307</u>
EXPENDITURES			
Instruction	11,729	46,565	10,307
Student support services			
Instruction support staff			
General administration			
School administration			
Operations and maintenance			
Student transportation services			
Central support services			
Other support services			
Food service operations			
Student activities			
Facility acquisition and construction services			
Debt service			
Operating transfers			
Adjustment for qualifying budget credits			
	<u>11,729</u>	<u>46,565</u>	<u>10,307</u>
Receipts Over (Under) Expenditures	0	0	0
Unencumbered Cash, Beginning	0	0	0
Prior Year Cancelled Encumbrances	0	0	0
Unencumbered Cash, Ending	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

USD #454 BURLINGAME, KS
 AGENCY FUNDS
 Summary of Receipts and Disbursements
 Regulatory Basis
 For the Year Ended June 30, 2020

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Class of 2020	\$ 8,916	\$ 17,000	15,203	\$ 10,713
Class of 2021	11,569	11,217	1,948	20,838
Class of 2022	10,928	9,540	1,922	18,546
Class of 2023	777	5,305	1,180	4,902
Basketball Club	1,693	520	582	1,631
Wrestling Club	787	1,526	1,703	610
Volleyball Club	2,612	1,899	1,069	3,442
H.S. Girls basketball Club	705	2,988	3,237	456
Touchdown Club	4,926	6,341	7,917	3,350
J.H.S. Girls basketball Club	7			7
High School Cheerleaders	733	1,114	1,465	382
Girls Softball Club	20			20
Drama	3,938	1,515	1,702	3,751
Purple Bandit Club	818			818
FBLA	508	598	222	884
Humanitarian Club	458		200	258
Scholar Bowl	(421)	339	513	(595)
Kays	3,065	66	103	3,028
National Honor Society	180			180
Jr. High Cheerleaders	1,360	1,173	1,710	823
Student Council	0	178	1,120	(942)
Reading Club	422	67	13	476
Sales Tax	0	4,027	3,921	106
Community Service Account	0	1,296	582	714
Band	6,068	504	233	6,339
Total	\$ <u>60,069</u>	\$ <u>67,213</u>	\$ <u>46,545</u>	\$ <u>80,737</u>

USD #454 BURLINGAME, KS
DISTRICT ACTIVITY FUNDS
Schedule of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2020

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts							
High school athletics	\$ 2,031	\$	\$ 27,659	\$ 28,935	\$ 755	\$	\$ 755
Subtotal Gate Receipts	2,031	0	27,659	28,935	755	0	755
School Projects							
Yearbook	0		1,819	1,815	4		4
Concessions	(46)		16,199	16,768	(615)		(615)
USD 454 Reimb	0		58,618	58,490	128		128
Greenhouse supplies	7,289				7,289		7,289
Journalism	3,772		6,244	7,238	2,778		2,778
Library	0		1,412	1,412	0		-
Web design	91		99		190		190
Wood projects	0		1,513	1,495	18		18
K-6 student activities	2,202		1,275	770	2,707		2,707
7-12 student activities	1,389		5,570	4,667	2,292		2,292
Subtotal School Projects	14,697	0	92,749	92,655	14,791	0	14,791
Total District Activity Funds	\$ 16,728	\$ 0	\$ 120,408	\$ 121,590	\$ 15,546	\$ 0	\$ 15,546

x